Amendment dated April 12, 2006

Reply to Office Action of January 12, 2006

IN THE ABSTRACT:

Please amend the Abstract of the above-identified application as follows.

--A multi-layer process for producing structural cementitious panels,

includes, (a.) providing a moving web; (b.) one of depositing a first layer of loose fibers

upon the web and (c.) depositing a layer of settable slurry upon the web; (d.) depositing a

second layer of loose fibers upon the slurry; (e.) embedding said second layer of fibers

into the slurry; and (f.) repeating steps (c.) through (e.) until the desired number of layers

of settable fiber-enhanced slurry in the panel is obtained. Also provided are a structural

panel produced by the present process, an apparatus suitable for producing structural

cementitious panels according to the present process, and a structural cementitious panel

having multiple layers, each layer created by depositing a layer of settable slurry upon a

moving web, depositing fibers upon the slurry and embedding the fibers into the slurry

such that each layer is integrally formed with the adjacent layers.--

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